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| <p>Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address Linda F. Cantor (CA Bar No. 153762) PACHULSKI STANG ZIEHL & JONES LLP 10100 Santa Monica Boulevard, 13th Floor Los Angeles, CA 90067 Telephone: 310/277-6910 Facsimile: 310/201-0760 Email: lcantor@pszjlaw.com</p> <p><input checked="" type="checkbox"/> Attorneys for Weneta M.A. Kosmala, Chapter 7 Trustee <input type="checkbox"/> Debtor(s) appearing without an attorney</p> | <p>FOR COURT USE ONLY</p> |
| <p>UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA – SANTA ANA DIVISION</p> | |
| <p>In re: THE TULVING COMPANY, INC., a California corporation</p> <p style="text-align: right;">Debtor(s).</p> | <p>CASE NO.: 8:14-bk-11492-ES CHAPTER: 7</p> <p style="text-align: center;">NOTICE OF MOTION AND MOTION FOR APPROVAL OF CASH DISBURSEMENTS BY THE TRUSTEE</p> <p style="text-align: center;">[LBR 2016-2]</p> <p style="text-align: center;">[No hearing unless requested under LBR 9013-1(o)]</p> |

PLEASE TAKE NOTICE that Weneta M.A. Kosmala, the duly-appointed chapter 7 trustee (the “Chapter 7 Trustee”) has filed the following motion for court approval of the Chapter 7 Trustee’s request to make cash disbursements. The court may grant the motion without a hearing unless you file, and serve on the Chapter 7 Trustee and the United States Trustee, a written opposition to the motion explaining all of the reasons for the opposition WITHIN 14 DAYS AFTER THE DATE OF SERVICE OF THIS NOTICE OF MOTION AND MOTION, plus 3 additional days if you were served by mail, electronically, or pursuant to F.R.Civ.P.5(b)(2)(D), (E), or (F). If an opposition is timely filed, the Chapter 7 Trustee will set the matter for hearing and notify you of the date and time of the hearing. Failure to file an opposition may be deemed consent to interim authorization of the expenses requested by the Chapter 7 Trustee.

The Chapter 7 Trustee moves for an order authorizing cash disbursements from property of the estate as follows:

1. A brief summary of the case is attached as Exhibit A.
2. The estimated date for submitting a final report is unknown at this time..

3. Cash disbursements period: 9/1/2016 to 9/30/2016
4. A detailed analysis and justification of the trustee's expenses is included in Exhibit B.
5. Final approval of all expenditures will be sought when the Chapter 7 Trustee files a Final Account and Report (including those paid in accordance with LBR 2016-2).

Date: August 11, 2016

/s/ Linda F. Cantor

Linda F. Cantor

Attorneys for R. Todd Neilson, chapter 7 Trustee

DECLARATION OF TRUSTEE

I, Weneta M.A. Kosmala, the duly appointed chapter 7 trustee, have prepared the foregoing motion to make cash disbursements and believe the amounts specified in each category are reasonable and necessary for an effective and efficient administration of the estate. If this motion proves to be inaccurate or infeasible, I will submit corrected motions as necessary.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Aug. 10, 2016
Date

Weneta M.A. Kosmala
Printed Name

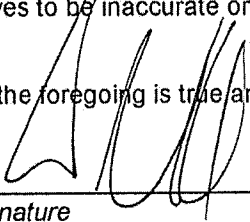

Signature

EXHIBIT "A"

SUMMARY/STATUS OF CASE:

This cash disbursement motion is filed pursuant to LBR 2016-2 of the United States Bankruptcy Court, Central District of California.

Through review of the Debtor's schedules, information obtained from creditors or information obtained at the Debtor's 341(a) meeting or otherwise, this case appears to have assets and/or potential avoidance actions that may be liquidated for the benefit of creditors.

A. Procedural Background of Case

The Debtor commenced this case (the "Bankruptcy Case") by the filing of a voluntary petition for relief under chapter 11 of the Bankruptcy Code on March 10, 2014. In light of the pending criminal investigation and other ongoing litigation against the Debtor, on March 18, 2014, the United States Trustee filed a *Stipulation Appointing Chapter 11 Trustee* [Docket No. 15] (the "Stipulation"), which was signed by both the Debtor and its attorney. The Stipulation was approved by the Bankruptcy Court on March 18, 2014 [Docket No. 16] and an Order was entered by the Court on March 21, 2014 approving the *U.S. Trustee's Application for the Appointment of a Chapter 11 Trustee, appointing R. Todd Neilson as Trustee of the Debtor's estate* [Docket No. 22]. Thereafter upon notice and hearing, the case was converted to a chapter 7 and R. Todd Neilson was appointed to serve as the chapter 7 Trustee [Docket 108]. On March 22, 2016, Mr. Neilson filed his *Withdrawal of Trustee* [Docket 564]. The UST filed its *Notice of Appointment of Trustee and Fixing of Bond; Acceptance of Appointment as Trustee* dated April 1, 2016 [Docket 566], appointing Weneta M. A. Kosmala as the chapter 7 trustee of the Debtor's estate.

B. The Debtor's Business

The Debtor is a California corporation. The Debtor was in the business of selling and purchasing gold, silver, coins, bullion, and other precious metals through its internet website or by phone. Prior to the filing of the bankruptcy, customer complaints concerning delayed or undelivered orders were increasingly made to the Better Business Bureau against the Debtor and in early March, 2014, a class-action lawsuit was filed against the Debtor and its principal in the United States District Court, Northern District of California. The Debtor ceased operations on or about March 3, 2014. Shortly before the initiation of these proceedings, a raid was conducted at the business offices of the Debtor by the Secret Service and the Department of Justice and the Debtor's computers and documents were seized for an ongoing criminal investigation. Hannes Tulving and the Debtor eventually entered into a Plea Agreement with the United States of America (the "Government"). Pursuant to agreements reached with the Government, the Trustee is in the process of administering certain coin assets that had been seized by the Government and later turned over to the chapter 7 estate.

C. Tax Obligations

Estate tax returns for tax years 2012-2014 were prepared and filed by the former chapter 7 Trustee, and the related 2012 through 2014 Franchise Tax Board administrative claims for those tax returns were previously paid. In addition, the Trustee previously obtained authorization to pay \$200 for Interest, Fees and Penalties for 2015 taxes and \$1,600 in post-petition taxes.

The Trustee has been notified by the Franchise Tax Board that tax penalties in the approximate amount of \$69.00 are due for the tax year ending 12/31/14, and that the amount of \$250.00 is due on account of Secretary of State Certification Penalty for the tax year ending 12/31/14.

EXHIBIT "B"

Expenses During the Cash Disbursement Period:

\$ _____ 69.00 California Franchise Tax Board Tax Penalty for year ending 12/31/14
\$ _____ 250.00 California Franchise Tax Board SOS Certification Penalty for year ending 12/31/14

Payment of the foregoing expenses is justified by the following facts:

The Debtor initiated this case by the filing of a Chapter 11 Petition on March 10, 2014, shortly thereafter, Trustee R. Todd. Neilson was appointed as Chapter 11 Trustee on March 21, 2014. On May 29, 2014, the case was converted to one under chapter 7.

Effective April 1, 2016, Trustee R. Neilson resigned and Weneta M.A. Kosmala was appointed as successor Chapter 7 Trustee ("Trustee") for the bankruptcy estate of The Tulving Company, Inc. ("Debtor").

Estate tax returns for tax years 2012-2014 were prepared and filed by the former chapter 7 Trustee, and the related 2012 through 2014 Franchise Tax Board administrative claims for those tax returns were previously paid. In addition, the Trustee previously obtained authorization to pay \$200 for Interest, Fees and Penalties for 2015 taxes and \$1,600 in post-petition taxes.

The Trustee has been notified by the Franchise Tax Board that tax penalties in the approximate amount of \$69.00 are due for the tax year ending 12/31/14, and that the amount of \$250.00 is due on account of Secretary of State Certification Penalty for the tax year ending 12/31/14. These amounts constitute post-petition tax obligations and should be paid timely to avoid further penalties and interest.

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: **10100 Santa Monica Blvd., 13th Floor, Los Angeles, CA 90067**

A true and correct copy of the foregoing document entitled **NOTICE OF MOTION AND MOTION FOR APPROVAL OF CASH DISBURSEMENTS BY THE TRUSTEE** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On August 11, 2016, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On August 11, 2016, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL

(state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on August 11, 2016, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

Via Federal Express

The Honorable Erithe A. Smith
United States Bankruptcy Court
Central District of California
Ronald Reagan Federal Building and Courthouse
411 West Fourth Street, Suite 5040
Santa Ana, CA 92701-4593

Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

August 11, 2016
Date

Janice G. Washington
Printed Name

/s/Janice G. Washington
Signature

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):**

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James KT Hunter on behalf of Plaintiff R.
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Candice Bryner on behalf of Interested Party
Candice Bryner
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James KT Hunter on behalf of Plaintiff R.
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Philip Burkhardt on behalf of Other
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Linda F Cantor, ESQ on behalf of Other
Professional Pachulski Stang Ziehl & Jones
LLP
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Richard C Spencer on behalf of Interested
Party Courtesy NEF
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David L Gibbs on behalf of Creditor Kenneth
W Stach

United States Trustee (SA)
ustpregion16.sa.ecf@usdoj.gov

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

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2. SERVED BY UNITED STATES MAIL:

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Laurence P Nokes on behalf of Interested Party
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Interested Party
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Assistant United States Attorney
Florida Bar #0021436
Suite 1650, Carillon Building
227 West Trade Street
Charlotte, North Carolina 28202

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.